

# School Business Alert

**February 18, 201**



AGA Spring Seminar  
Event Flyer...

## **HISTORICAL CARs AVAILABLE**

The balance sheets, revenues and expenditures by fund for FY06, FY07 and FY08 are now available on the DE website on the CAR page ---

[http://www.iowa.gov/educate/index.php?option=com\\_content&task=view&id=1621&Itemid=2408](http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=1621&Itemid=2408) . They are in a format similar to that used prior to FY06: They have dropdown menus for districts/AEAs and they give expenditures by fund instead of total like the query tool was providing.

## **FAQs ON THE DEPARTMENT OF EDUCATION'S WEBSITE UPDATED**

We have received a number of questions related to the Across the Board (ATB) cuts. These have been staffed with answers and can be found on the DE website. On the Department of Education's home page, there is a yellow box on the right side called "resources." The resources are listed in alphabetical order. Select FAQs. This will take you to a page of categories of FAQs.

All of the FAQs on the website that are related to finance have been reviewed and should now be current. Two categories that may be of particular interest are:

- 2009-10 State Budget Cuts. This category includes questions and answers related to the ATB cuts, to categorical funding, and ideas districts have floated on how to increase revenues or reduce expenditures in the General Fund.
- Secure an Advanced Vision for Education (SAVE/LOSST). This is a category that has been substantially changed to reflect the changes in Iowa Code, and includes sections on certificates of need and revenue purpose statements.

Let Su McCurdy know if any FAQs still need work or if there are other general questions districts would like answered and posted.

## **UNIFORM FINANCIAL ACCOUNTING, VERSION 2009, POSTED ON WEBSITE**

Iowa adopts the federal accounting handbook, with minor revisions for Iowa requirements, each time that an updated federal handbook is released. Iowa's updated Uniform Financial Accounting manual is available on the website at:

[http://www.iowa.gov/educate/index.php?option=com\\_content&task=view&id=280&Itemid=2366](http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=280&Itemid=2366)

The accounting manual covers governmental accounting theory for school districts in compliance with GAAP, as well as descriptions of selected account codes. There were minor changes in account coding which was provided to Iowa school districts and AEA last year. So there are no other changes to account coding within this manual.

Guidance from the federal level has been requested on the uniform coding needed for implementation of GASB statement 54. Districts and AEAs will be notified when that information is available.

## **REMINDER: FACILITIES DATA COLLECTION AVAILABLE YEARROUND**

The facilities replacement cost report and the election reports that used to be part of the CAR are now a separate data collection application that is available to districts and AEAs year-round. This allows districts to enter information as soon as the election is held and to enter replacement values for facilities as soon as it has been determined for insurance purposes for the current fiscal year. Making this data collection available year-round in the same way as the board officers data collection, will mean one fewer data collection to complete in the fall. On July 15th of each year, the data related to the fiscal year just ended will be written to history and the data collection will be available again for the next fiscal year. So, gather your election results and insurance documents, and go to the data collection website at [www.edinfo.state.ia.us](http://www.edinfo.state.ia.us) to enter your information as soon as it is known for this fiscal year. You may direct questions to Gary Schwartz at [Gary.Schwartz@iowa.gov](mailto:Gary.Schwartz@iowa.gov).

## **REMINDER: BOARD OFFICERS DATA COLLECTION AVAILABLE YEARROUND**

The board officers data collection is available to districts and AEAs year-round. This allows districts to enter information as soon as the election is held and to enter corrections and changes to officers whenever there is a change. Making this data collection available year-round in the same way as the facilities data collection, means accurate information is available at any point in time. So, if you have had a change in board officers or financial personnel this school year, go to the data collection website at [www.edinfo.state.ia.us](http://www.edinfo.state.ia.us) to update your information. You may direct questions to Deborah Darge at [Deborah.Darge@iowa.gov](mailto:Deborah.Darge@iowa.gov).

## **DISTRICT PARTICIPATING in ISCAP**

IASB has indicated that districts participating in ISCAP are required to pay a participation fee equal to .20% of its Series 2009-10 ISCAP Series B Warrants. This fee should be coded to Function 2510, object 340 (349 if using detail).

Remember, that short-term interest is coded to Function, 2510, object 835 effective FY10. As indicated in the July 27, 2009 School Business Alert, this was a result of the newly updated federal accounting handbook on which Iowa's Uniform Financial Accounting is based.

## Training Opportunity - Association of Government Accountants, Des Moines Chapter invites you to May 2010 Spring Ethics Seminar (May 19, 2010)

We realize that many of you will be attending or teaching at the Iowa School Business Management Academy on Wednesday, May 19. However, we wanted to let everyone know about the following educational opportunity in case you are interested and able to attend.

You are invited to attend the annual Des Moines Chapter Association of Government Accountants spring seminar. The speaker for the morning presentation will be Patrick Kuhse. Patrick will be speaking on "*Prominence to Prison: Why Smart People Do Dumb Things*." Attached is more information about Patrick's presentation.

Following lunch will be a two hour audio conference discussing "*Those Faint Signals: Learning to Catch Ethical Slippage Before It's Too Late*" During this audio conference, the presenter, Marianne M. Jennings, JD, Professor in the Department of Management in the W.P. Carey School of Business at Arizona State University (ASU), will recount some recent ethical lapses in government and examine the causes and effects. By examining a series of ethical lapses, we find that a pattern emerges. That pattern allows us to think about this question: What is it in the culture of an agency that allows obvious ethical breaches to occur and continue? Once we understand the culture, we can think about putting the detection methods, as well as antidotes, in place.

A one hour presentation by the Honorable David Vaudt speaking on the "Results of the Iowa Legislative Session" follows the audio conference. Five CPE of ethics are offered for the morning session and afternoon audio conference, and one CPE is offered for the afternoon session (6 CPE total for the event).

The seminar will be held at the Holiday Inn Downtown from 8:00 am - 4:30 pm. Registration begins at 7:30 am. Breakfast and lunch will be catered by the Holiday Inn and are included in the seminar fee. Register by February 28 to receive the early bird discount rate. All registrations must be received by April 28. Attached is a flyer that gives more information or click on <http://dsmspringseminar.eventbrite.com/> to register for this conference.

### School Business Alert – Web documents posted or updated since October 15, 2009

- (bullet designates posted / updated document)



#### **School Business & Finance**

##### ❖ Accounting & Reporting

- CAR
  - 2005-06 CAR
  - 2006-07 CAR
  - 2007-08 CAR
- Indirect Cost Rates
- Uniform Financial Accounting
  - Appendix H - Chart of Account Coding

##### ❖ Certified Enrollment

- AEA's
- Nonpublic Schools
  - 2009-10 Non-Public Schools Certified Enrollment
- School Districts
- Supplementary Weighting

#### ❖ **Finance Roundtable**

#### ❖ **Financial Management**

- Allocation Summaries
- Audits
- Budgets, Area Education Agencies
  - Juvenile Home Advance Payment Schedule
- Budgets, School Districts
- Public Fund Deposits & Rates
- SBRC
  - Corrective Action Plan
  - Corrective Action Plan Progress Report
  - Summary of Hearing Decisions 2009-10 School Year
  - Phase I Guidance
- School District Financial Report Cards
- School Finance Tools
  - Unspent Balance Projection Calculator
  - Financial Reports
  - Financial Indicators
- State Payment Schedule
  - November 2009 AEA State Aid Summary
  - November 2009 LEA State Aid Summary
  - November 2009 ISL State Aid Summary
  - 2009-10 Across the Board Reductions for AEA's FINAL
  - December 2010 AEA State Aid Summary
  - December 2010 LEA State Aid Summary
  - December 2010 ISL State Aid Summary
  - January 2010 AEA State Aid Summary
  - January 2010 LEA State Aid Summary
  - January 2010 ISL State Aid Summary
  - Explanation of January 2010 Juvenile Home Deduction

#### ❖ **Levies & Funds**

- Capital Project Funds
- Debt Service Levy
- General Fund
- Management Levy
- Public Disclosure of Outstanding Levies
- PPEL
- Public Education and Recreation Levy
- Student Activity Fund

#### ❖ **Procedures**

- Foster Care Claim
- Nonpublic Textbook Services
  - 2009-10 Non-Public Textbook Services
- Reorganization, Dissolution & Sharing
- School Board Officers
- School Business Alert

- School Finance Associations and Boards
- Tuition & Fees
- Uniform Administrative Procedures, AEAs
- Uniform Administrative Procedures, School Districts

❖ **Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)**

## ➡ **School Facilities**

❖ **Construction**

- Davis-Bacon Act
- Historic Preservation
- Suspended & Debarred Contractors

❖ **Data Collection**

❖ **Funding**

- Iowa Demonstration Construction Grant
  - 2009-10 Information on Iowa Demonstration Construction Grants
  - Iowa Demonstration Grant ICN Powerpoint
- Statewide School Infrastructure Sales and Services Tax
- PPEL
  - 2008-09 Voter Approved PPEL Election Results
- QSCB
- QZAB
- School Bonds
  - 2008-09 School Bond Election Results

❖ **Maintenance**

- Environmental Protection & Indoor Air Quality
- Maintenance Planning

❖ **Planning**

- Closing/Restructuring Attendance Centers
- Facility Planning

❖ **Safety & Accessibility**

- Accessibility / ADA / 504
- Fire Safety
- Playground Safety
- School Building Safety

## ➡ **Advanced Learning Opportunities**

- ❖ Gifted & Talented

## ➡ **Resources**

- ❖ FAQs
  - Uniform Financial Accounting

## ➡ **Diverse Learners**

- ❖ At Risk
  - Funding

## ➡ **Edudcator Quality**

- ❖ Mentoring and Induction for Beginning Educators
  - Allocations

- 2009-10 Mentoring and Induction
- ❖ Teacher Quality Program Guidance and Allocations
  - Market Factor Guidance on Appropriate Uses and Allocations
    - Market Factor Appropriate Uses



### Administrator Quality

- ❖ Mentoring and Induction for Beginning Administrators
  - Allocations
    - 2009-10 Mentoring and Induction, Administrators